

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

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Finance Department (Revenue)

Notification

Fin(Rev)/2-35/49/75

In exercise of the powers conferred by section 22 of the Goa, Daman and Diu Excise Duty Act, 1964 (5 of 1964) the Government of Goa, Daman and Diu hereby makes the following Rules so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely: —

1. *Short title and commencement.* — (1) These rules may be called the Goa, Daman and Diu Excise Duty (Twenty Fourth Amendment) Rules, 1977.

(2) They shall come into force at once.

2. *Amendment of rule 2.* — In clause (b) of Rule 2 of the Goa, Daman and Diu Excise Duty Rules, 1964 (hereinafter called the "principal rules"), for the expression "sub-section (1)", the expression "sub-section (2)" shall be substituted.

3. *Amendment of rule 32.* — For rule 32 of the principal rules, the following shall be substituted, namely: —

"32. *Application for permit.*—Any person holding a licence for selling denatured spirit in whole-sale, or Regimental Units of the armed services of India or Government Departments, may import the same into the Territory. The Industrial Units in the Territory may also be allowed to import such spirit on the recommendation of the Directorate of Industries and Mines. The provision of rule 9 shall be applicable *mutatis mutandis* for issue of such permits."

4. *Amendment of rule 49.* — For sub-rule (1) of rule 49 of the principal Rules the following shall be substituted namely: —

"(1) (i) In each distillery and brewery there shall be a permanent staff to be appointed by the Commissioner of Excise of any rank.

Provided such staff would in no case be higher than that of an Excise Inspector.

(ii) Each distillery and brewery shall thereupon pay at the end of every month a fee at the rates specified in the schedule below, on the quantity of liquor produced by them, subject to a minimum of Rs. 500/- per month.

(iii) The schedule shall be subject to review and change at the beginning of every financial year.

(iv) The aforesaid fee to be recovered from the distilleries and breweries includes contribution towards pension and leave salary.

SCHEDULE

Fees payable under clause (ii)

Sr. no.	Classification of unit	Rate of fees payable on production of liquor
1.	Beer producing units	60 paise per 100 B. L.
2.	I. M. F. L. producing units	20 paise per B. L.
3.	Country liquor producing units	5 paise per B. L.

5. *Amendment of rule 99.* — For sub-rule (1) of rule 99 of the principal rules, the following shall be substituted, namely: —

"(1) The licenced premises for retail sale of foreign liquor, Indian Made Foreign Liquor or country liquor for consumption on the premises may be kept open from 9.00 hrs. to 15.00 hrs. and 18.00 hrs. to 23.00 hrs."

6. *Amendment of rule 115.* — For rule 115 of the principal rules, the following shall be substituted, namely: —

"115. *Delegation of powers by Commissioner under sub-sections (7) of section 3.* — The Commissioner may delegate all or any of his powers vested in him under section 4 read with

Rules 5(3), 9(3), 10A, 13(1), 32, 38(1) and 87; section 5 read with Rules 10A, 19, 19A, 35, 39, 88 and 88A; section 8 read with Rules 20, 36 and 40; section 16(2)(a); section 18; Rules 14, 15, 17, 19B and 88B to the Assistant Commissioner of Excise, Superintendent of

Excise, Excise Officer, Inspectors of Excise, Sub-Inspectors of Excise and Excise Guards."

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

S. S. Sukthankar, Under Secretary (Finance).

Panaji, 30th September, 1977.